4-497

ARMA International 13725 W. 109th St., Suite 101 Lenexa, KS 66215 913,341.3808 • Fax: 913.341.3742

800,422,2762 (U.S. and Canada) hq@arina.org = www.arma.org

SmithBucklin Corporation 2025 M Street, NW, Suite 800 Washington, DC 20036 202.367.1175 - Fax; 202.367.2175

The Association for Information Management Professionals

Board of Directors 2004-2005

Executive Council

President David McDormett CRM J. R. Simplet Company Darse, ID \$170C-1211

Feb-25-05

President Elect Cheryl L Paderson, CRM Minnapplis, MN 55440-5716

Fred A. Pulzelle, MRA, CRM Murnan Stanley 1830 Broadway, ZDC1 Floor Now York, NY 19019

Immediate Past President/ Chairman of the Board Corp. Records, 3rd Figur City Holi Sir Winston Churchini Squar Edmoition, AB TSJ397 Conduct

Directors

Unlawretty of the Wast Indian Mone Kingsten U7 JAMAICA

Chrol E.B.Chukey, Ph.D., CRM IRAD Strategic Consulting, Inc. 4163 Coldan Grave Rood Greanwood, IN 46143

Pullick Lunnburtham, CRM Lineninehire, 11, 60069

Junia, Day, Rosvic & Popus North Point, 901 Lakasida Avenus

Suzan McKinney, CRM University of Millermore 502 Morrill Hall, 100 Church St. SE Minganolis, MN 55435

John T. Phillips, CRM, FAI 1803 Nantascot Rings Knoxville, TN 37822-5733

Richard Waleholds **GANDRA Consulting** Winnipuy, MB R2P 2X3 Canada

PO Box 2128 Uniton, GA 30722-2128

Вилии Надал Carrier Curporation us, TR-A. Corrier Phory Sylvicusts, NY 13221

World Vision International 900 Word Chartnut Ave. Monrovia, DA 97016

Judy Tylor, CRM D2 Army Muoreal Dapt, Activity 35000 Darnell Loop Fort Hopp, TX 70544

Roberts Shuffer, Min. J.D. University of Maryland College of information Studies Horsbake Hou South Wing College Park, MD 20742

Headowariers

Executive Director/CEO

Gayarment Relations Coursel Frank Moore SmithBucklin Corporation

February 25, 2005

Jonathan G. Katz

Secretary

United States Securities and Exchange Commission

450 Fifth Street NW Room 6500

Washington DC 20549

RE: Request to Participate in April 13, 2005 Roundtable Discussion on Sarbanes-Oxley Act § 404

Dear Mr. Katz:

The Securities and Exchange Commission has announced it will hold an open roundrable on April 13, 2005 to discuss the experiences of registrants, accounting firms, and others in implementing the new internal control requirements under §404 of the Sarbanes-Oxley Act of 2002. I am writing to request an opportunity for a representative of ARMA International to participate in this roundtable discussion on §404 on behalf of professional information managers. ARMA International offers the expertise of the profession of records and information management and has consistently driven excellence and standards for life cycle management of records created in public and private sector organizations.

Established in 1956, ARMA International (ARMA) is the non-profit membership organization for the information management profession. The 10,000 members of ARMA include records and information managers, imaging specialists, archivists, corporate records managers in the financial services industry, and legal administrators. Most of these professionals work in corporate settings, including the majority of S&P 500 companies. ARMA provides education, research, and networking opportunities to information management professionals and provides guidance to policy makers on issues involving information management.

ARMA serves as a recognized standards developer for the American National Standards Institute (ANSI) towards the development of records and information management standards. ARMA is also a charter member of the information and documentation subcommittee of the International Organization for Standardization (ISO) towards the development of its records management standards.

Please contact my Government Affairs Director Bob Tillman at 888-298-8219 should you have any questions about ARMA International or our interest in providing testimony. Thank you in advance for your consideration.

David McDermott, CRM

President

Sincercly,

OFFICE OF THE SECRETARY